GOVERNMENT OF INDIA
FINANCE
LOK SABHA

UNSTARRED QUESTION NO:414
ANSWERED ON:03.02.2017
Income Tax Payers
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Will the Minister of FINANCE be pleased to state:

(a) the number of people filing return under the Income Tax in the country, slab-wise during the last three years along with the amount of revenue received for the said period;

(b) whether only a few thousands of people are filing tax return and paying tax on their income and majority of the people are not brought in the ambit of tax net;

(c) if so, the details thereof and the reasons therefor;

(d) whether the Government is taking any steps to bring the people earning above the exemption of income limit under the Income Tax net and to reduce the burden of paying income tax on the existing income tax payers; and

(e) if so, the steps taken/being taken by the Government in this regard?

Answer

MINISTER OF STATE IN THE MINISTRY OF FINANCE
(SHRI SANTOSH KUMAR GANGWAR)

(a) The information regarding number of individuals who have filed return of income and amount of tax payable on returned income during last three years, slabwise, is as given under:-

I. Number of individuals who filed returns of income during last three years, slabwise:-

Gross Total Income (Slabs)	Number of returns filed by individuals Assessment Year 2012-13	Assessment Year 2013-14	Assessment Year 2014-15
Upto ?.2.5 Lacs	14930817	14711147	13715161
Above ?.2.5 Lacs- Upto ?.5.0 Lacs	8414290	11517749	13847402
Above ?.5.0 Lacs- Upto ?.10.0 Lacs	3990042	5335378	6509561
Above ?.10.0 Lacs- Upto ?.1.0 Crore	1553759	1976942	2392493
Above ?.1 Crore	36690	44078	48417
Total	28925598	33585294	36513034

II. Amount of total tax payable as per returns of income filed by individuals during last three years, slabwise:-

Tax Payable (Slabs)	Aggregate of Tax Payable reported in all returns within the slab (in ? Crore) Assessment Year 2012-13	Assessment Year 2013-14	Assessment Year 2014-15
Upto ?.2.5 Lacs	33592	48411	56795
Above ?.2.5 Lacs- Upto ?.5.0 Lacs	16701	19126	24207
Above ?.5.0 Lacs- Upto ?.10.0 Lacs	15972	18615	22880
Above ?.10.0 Lacs- Upto ?.1.0 Crore	33310	39568	47386
Above ?.1 Crore	12533	13780	39670
Total	112108	139500	190938

(b) & (c) The information of individuals filing returns of income and paying taxes on returned income is as stated in reply to Part (a) above.

In addition, it is stated that a large section of population of India is not liable to pay income-tax due to the reasons that agricultural

income is exempt, the basic exemption threshold is quite high and a number of other exemptions and deductions are available under the law. Furthermore, a relatively small size of the workforce is actually engaged in economic activities.

(d) & (e) Government has taken several measures for widening and broadening of tax payer base, including the following:-

(i) The Income Tax Department has implemented the Non-Filer Monitoring System (NMS) which analyses and assimilates all in-house information as well as transactional data received from third-parties, including Annual Information Return (AIR), Tax Deduction at Source (TDS) and Tax Collection at Source (TCS) statements, Central Information Bureau (CIB) data etc. to identify such persons/entities who have undertaken high value financial transactions but have not filed return. About 1.37 Crore non-filers with potential tax liability have been identified under NMS and more than 95 Lakh returns have been filed by the target segment and self-assessment tax of about ?.16,500 Crore has been paid.

(ii) The mechanisms for collection and verification of financial information have been broadened and strengthened. These include collection of data in respect of various types of high-value transactions from banks and financial institutions and high-value expenditure from commercial establishments in form of Statement of Financial Transaction (SFT). Besides, various legislative measures have been taken to increase the tax base. These include expansion of scope of TDS and TCS by bringing more and more taxable transactions within their ambit. Moreover, quoting of Permanent Account Number (PAN) has been made mandatory for all transactions above ?.2 lakh and for specified transactions in respect of property, shares, bonds, insurance, foreign travel, demat account, etc.

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